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# HOUSE BILL No. 1636

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-5-39.

**Synopsis:** Sales tax exemption for ATVs. Exempts a retail transaction involving an all terrain vehicle (ATV) from the state gross retail tax if the person acquiring the ATV intends to use it for agricultural purposes.

**Effective:** July 1, 2005.

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January 19, 2005, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 114th General Assembly (2005)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2004 Regular Session of the General Assembly.

## HOUSE BILL No. 1636

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1       SECTION 1. IC 6-2.5-5-39 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
3 1, 2005]: **Sec. 39. (a) For purposes of this section, "agricultural**  
4 **purpose" has the meaning set forth in IC 14-21-1-24.**  
5       **(b) For purposes of this section, "all terrain vehicle" has the**  
6 **meaning set forth in IC 15-7-7-2.**  
7       **(c) A retail transaction involving an all terrain vehicle is exempt**  
8 **from the state gross retail tax if the person acquiring the all terrain**  
9 **vehicle intends to use it for agricultural purposes.**  
10       SECTION 2. [EFFECTIVE JULY 1, 2005] **IC 6-2.5-5-39, as added**  
11 **by this act, applies to retail transactions involving all terrain**  
12 **vehicles that occur after June 30, 2005.**



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